
STATUTORY INSTRUMENTS

2023 No. 240

**The Valuation for Rating (Coronavirus)
(England) Regulations 2023**

Interpretation

2. In these Regulations—

“1988 Act” means the Local Government Finance Act 1988;

“public authority” includes any person exercising functions of a public nature;

“rating list” means a local non-domestic rating list or central non-domestic rating list;

“relevant determination” means a determination as to the rateable value of a hereditament⁽¹⁾ to which regulation 3 applies for any day on or after 1st April 2023 for the purposes of altering a rating list, except to the extent that the determination concerns whether a hereditament or some part of a hereditament—

(a) is or is not domestic property, or

(b) is or is not exempt from local non-domestic rating under Schedule 5 to the 1988 Act.

⁽¹⁾ See section 64 of the 1988 Act for the definition of a “hereditament”.